

Exhibit 318

PART 1

*United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS*

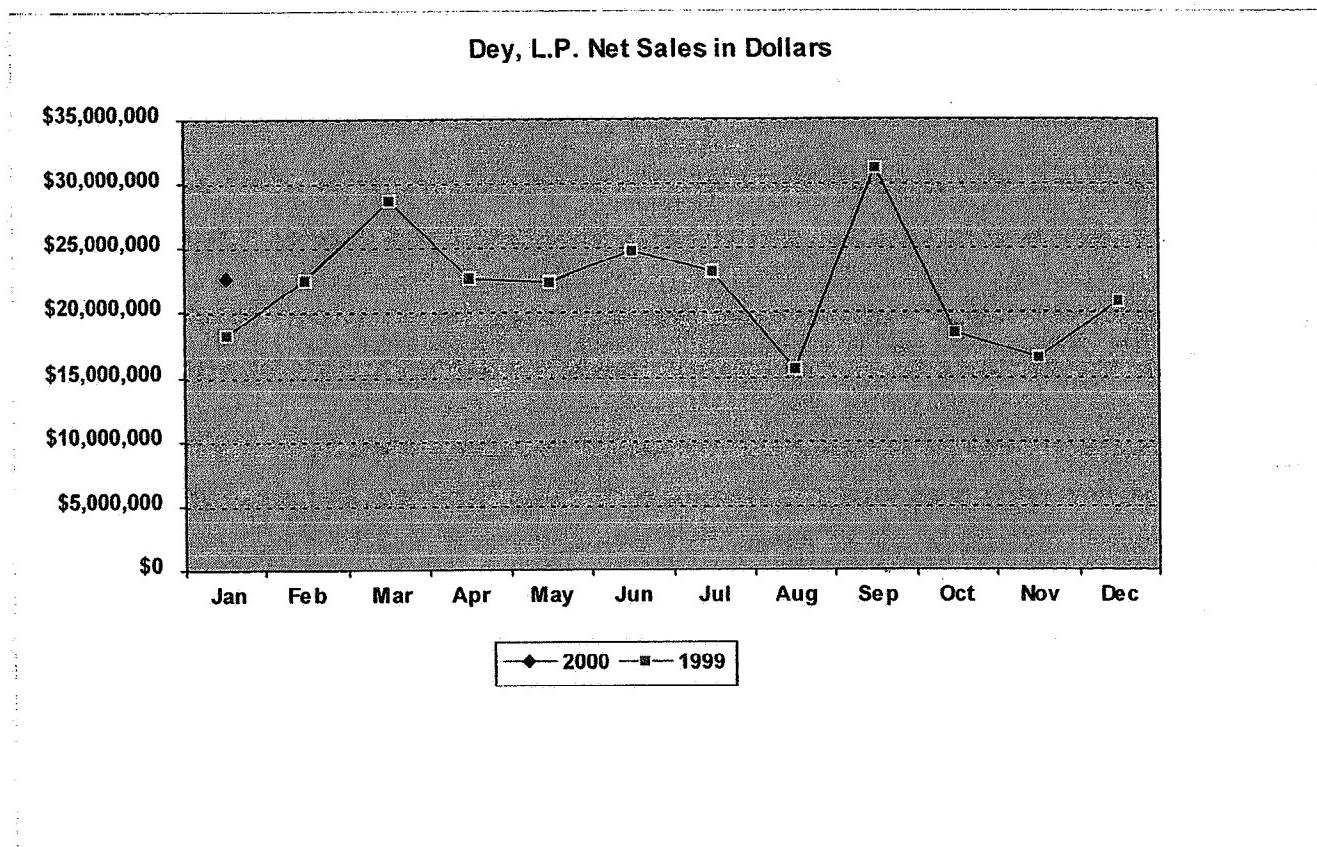
**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

Dey, L.P.



REVENUE REPORTS

Month of January 2000



CFO (Chief Financial Officer) package

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DL-TX 80995



DEY, L.P.
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TEL.(707) 224-3200 FAX (707) 224-0791

January 29, 2000

Dey, L.P.
Sales Commentary
January, 2000

Monthly sales of \$22.6 million were 24% ahead of prior year and 25% ahead of budget. The effect of relatively low sales in the prior year was due to 1998 year-end wholesaler loading. Considering there was no Y2K loading in Q4 of 1999, January sales are somewhat expected, with fairly large wholesaler-source program orders throughout the month.

Albuterol unit dose sales and units were up 17% and 21% above budget, respectively, and up 37% and 66% over prior year, respectively, most likely due to the rampant flu season. A new competitor has entered the market, IVAX, and is broadcasting a unit price of \$.018 per dose. This compares very unfavorably with our budgeted average price for the year of \$.0195 per dose. We will closely monitor customer reactions but the early indications are that we will end up matching this new lower market price which will have a negative impact on the results for this product over the year.

Ipratropium unit dose sales were below budget by 5% and prior year by 26%. Unit sales were below budget by 8% and prior year by 6%. This appears to be due to cyclic order patterns as we have not lost any major business partners for this product. February sales should reflect this.

EpiPen® sales were extremely positive at 122% above budget and compared to minimal sales for January 1999 due to the impact of the recall. With additional sales representatives and new marketing programs we hope to continue this trend throughout 2000.

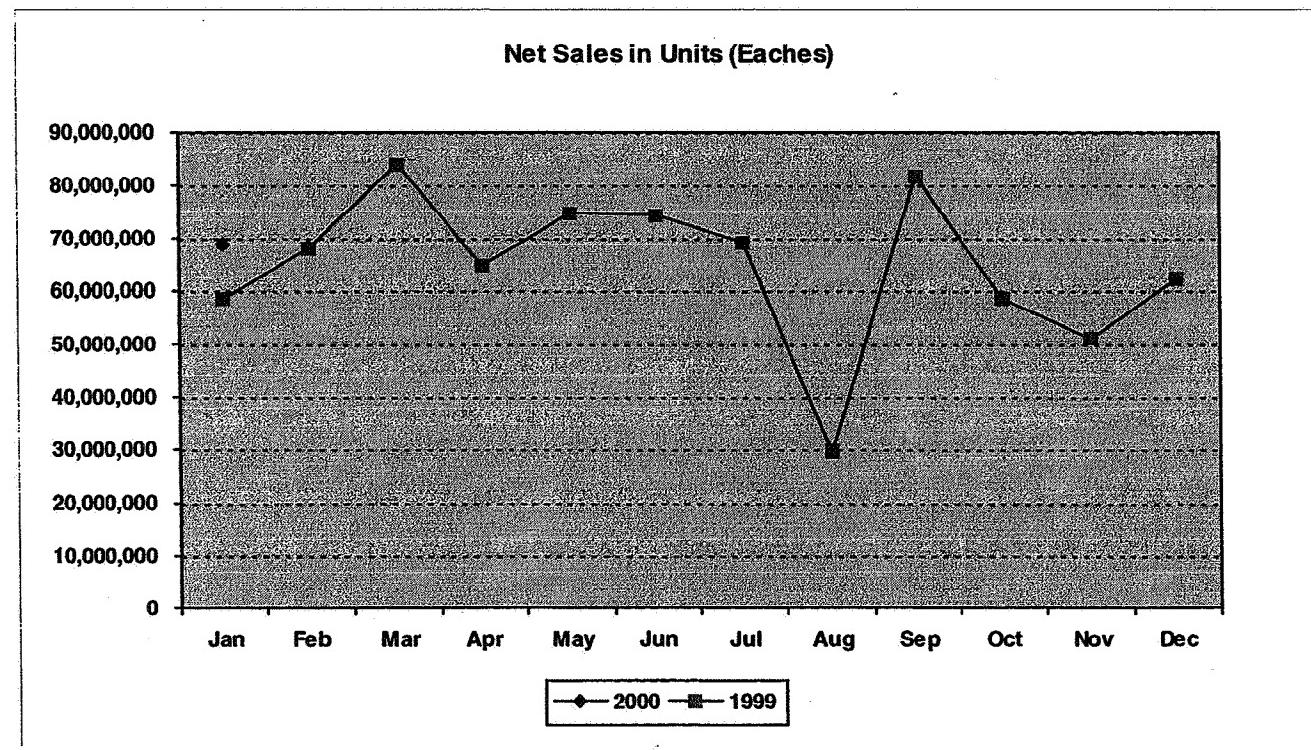
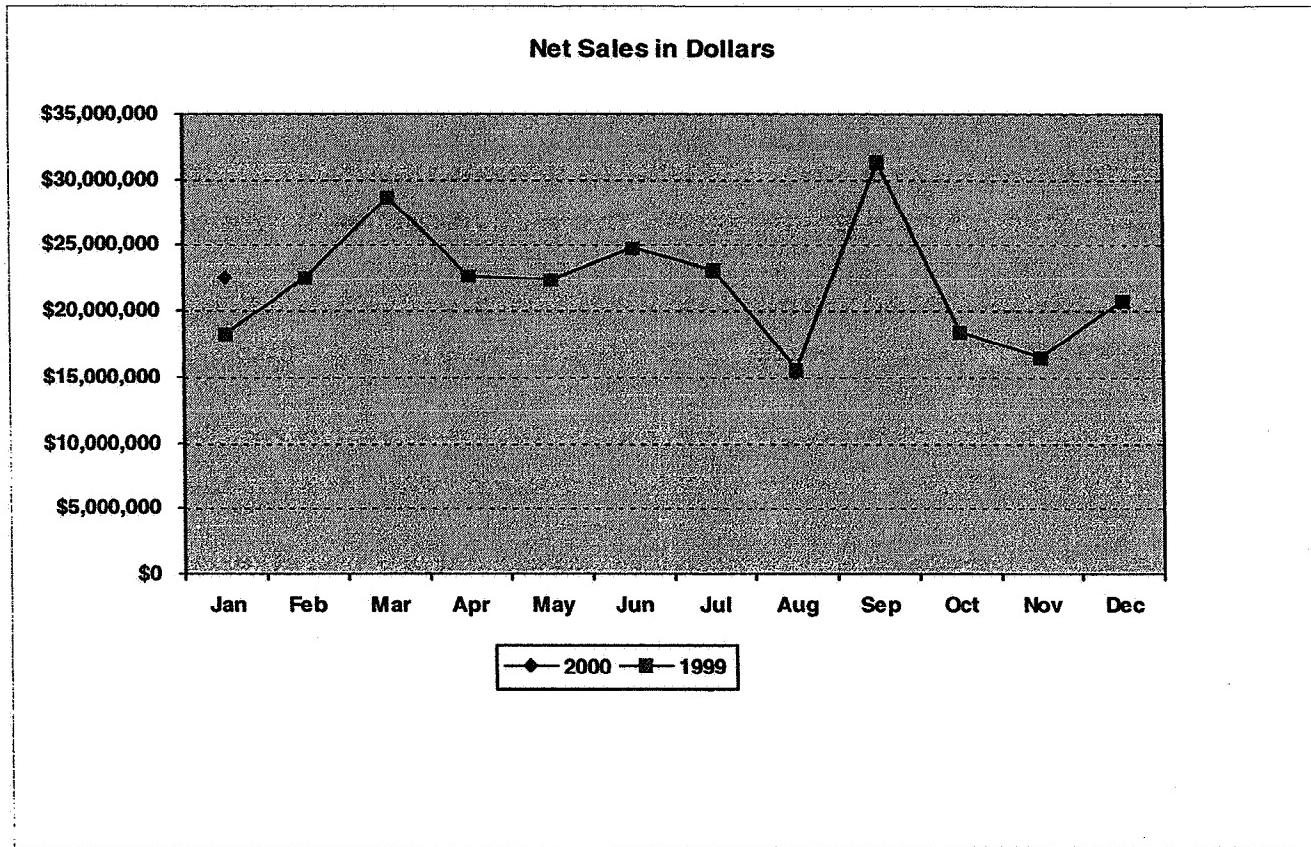
Pricing pressures will create problems for our sales albuterol and ipratropium during 2000, with at least two more competitors expected during this year. Budgeted average prices will not hold, and will have a detrimental effect on sales and earnings, even if we keep unit volume growing. One piece of good news on Cromolyn unit dose; RPR (Aventis) has disbanded its generic division, Arcola, and no longer is marketing the generic product. This leaves only Dey, Morton Grove (marketed by Apothecon) and Alpharma as the three market competitors. We will try and take over Arcola's share of this declining market.

February is a short month, therefore sales are expected to be approximately \$18 million.

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DEY, L.P.
Net Sales in Dollars and Units by Month
As of January 2000

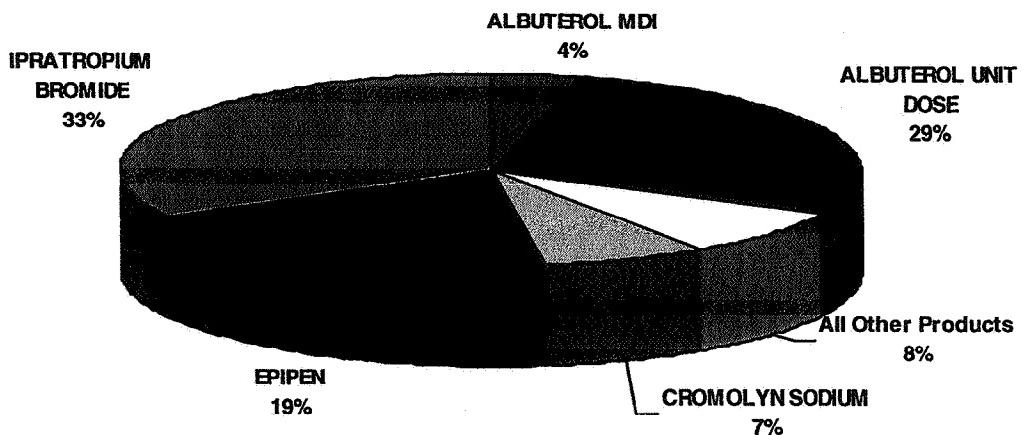


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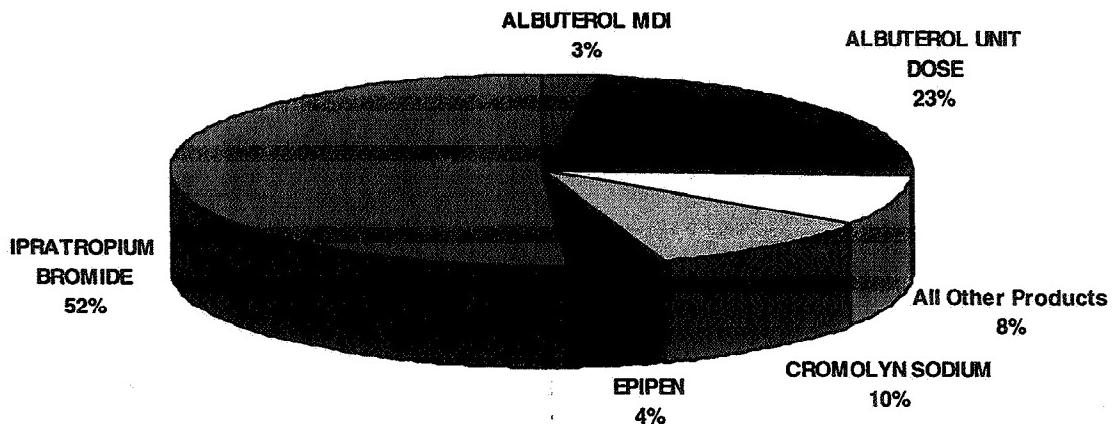
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DEY, L.P.
Net Sales in Dollars by Product - Percent of Total
January 2000 and 1999

January 2000



January 1999



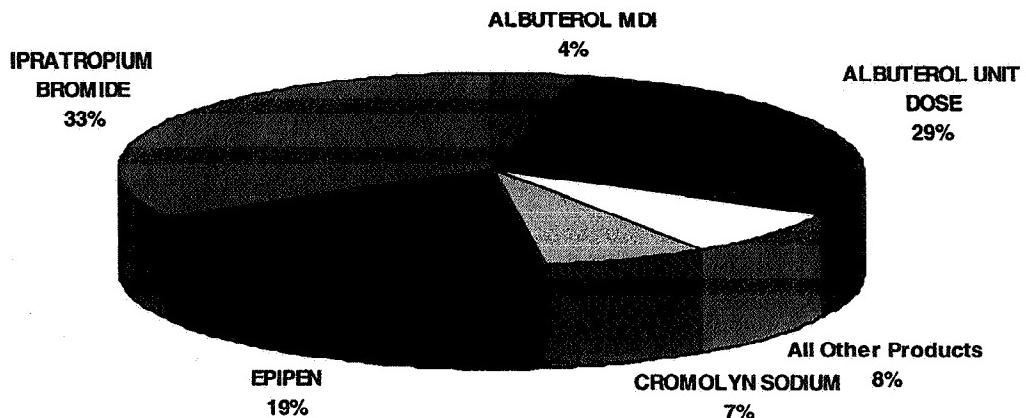
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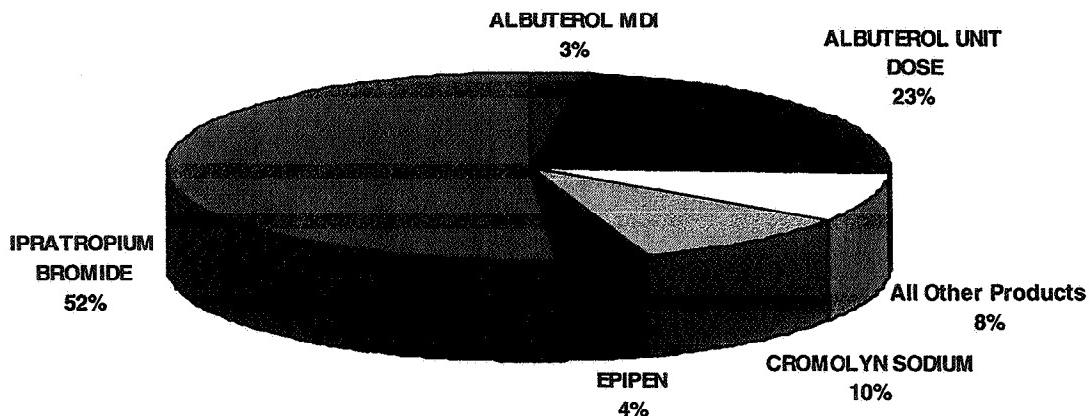
DEY, L.P.

YTD Net Sales in Dollars by Product - Percent of Total
January 2000 and 1999

2000 YTD as of January



1999 YTD as of January

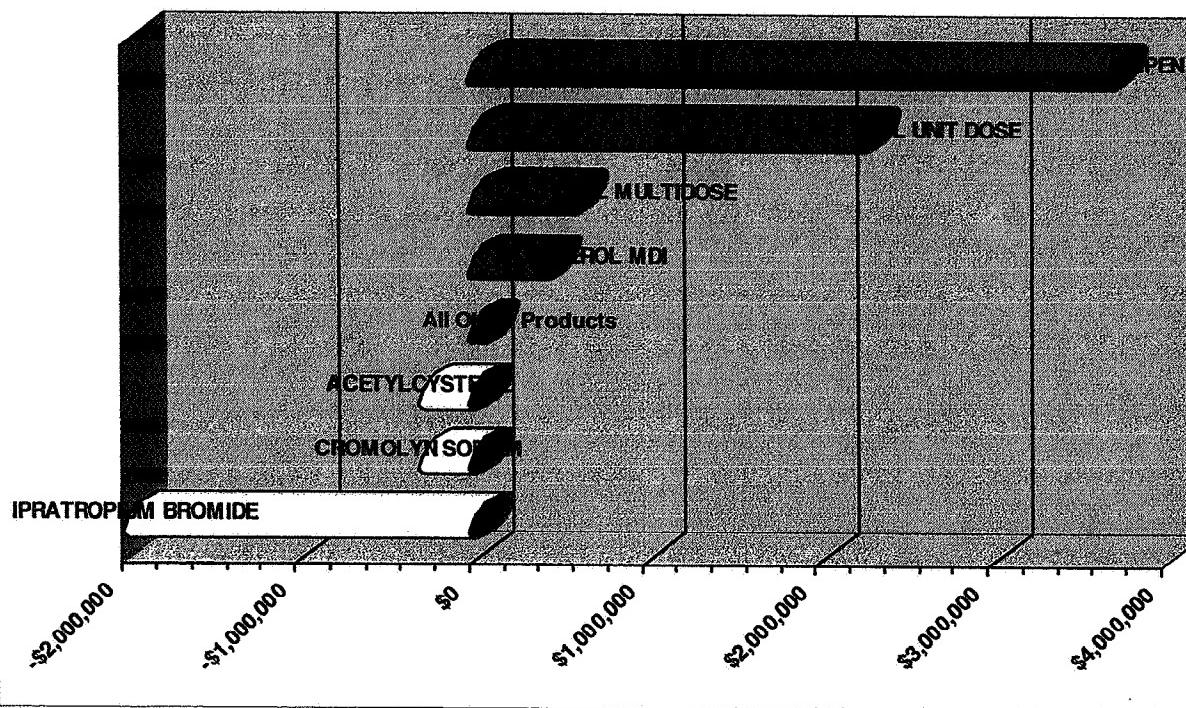


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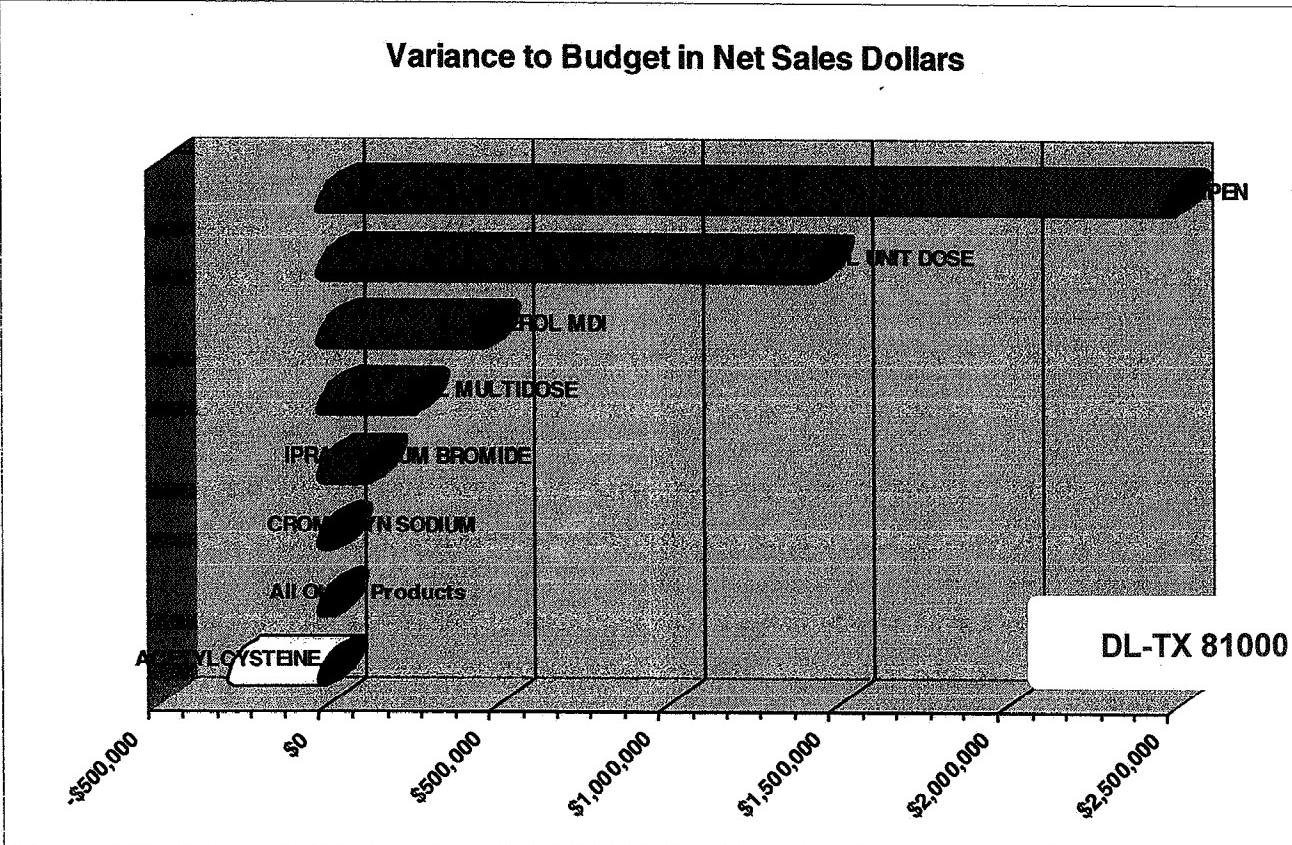
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DEY, L.P.
Increase/(Decrease) in Net Sales by Product
January 2000

Increase/(Decrease) Over Prior Year in Net Sales Dollars



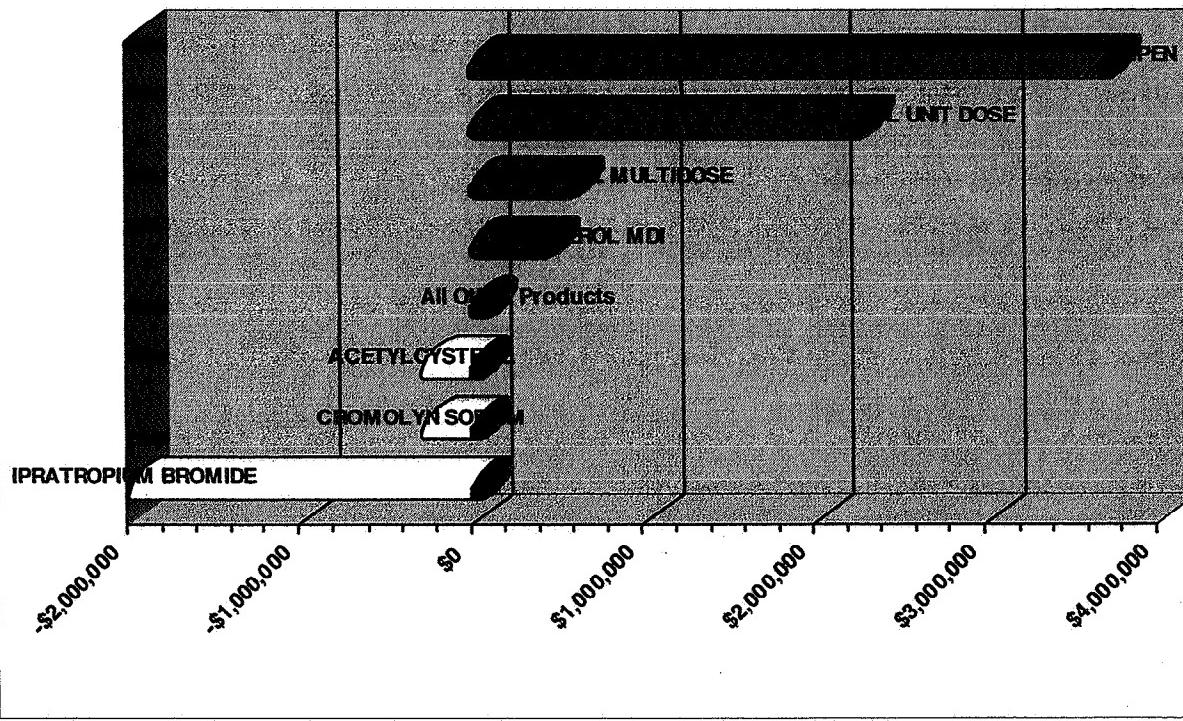
Variance to Budget in Net Sales Dollars



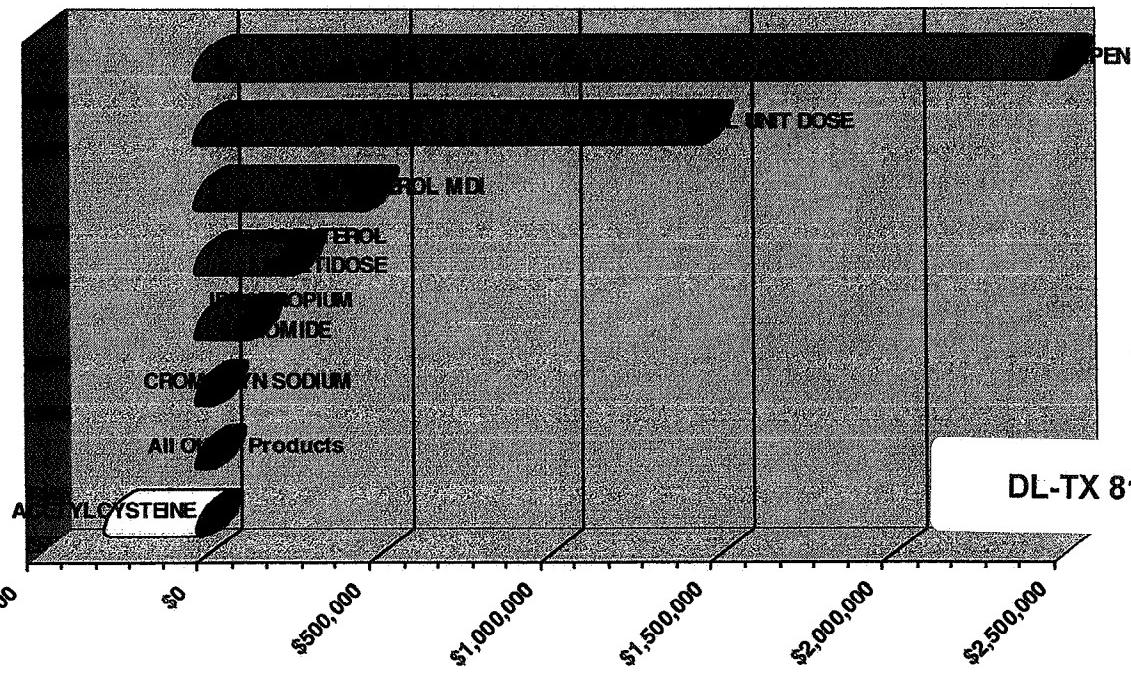
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DEY, L.P.
Increase/(Decrease) in YTD Net Sales by Product
As of January 2000

YTD Increase/(Decrease) Over Prior Year in Net Sales Dollars



YTD Variance to Budget in Net Sales Dollars



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DEY, L.P.
MONTHLY NET SALES

January, 2000

UNITS	IMS No.	PRODUCTS	NET SALES
HOME SALES:			
321	28300	Acetylcysteine	(5,812)
909,481	28112	Albuterol Unit Dose	6,186,112
49,132		Albuterol Unit Dose Reserves	557,016
424,226	28111	Albuterol MDI	892,590
203,033	28114	Albuterol Multidose	753,979
100,730	28210	Cromolyn Sodium	1,683,268
513,126	28121	Ipratropium Bromide	7,359,456
17,919		Ipratropium Bromide Reserves	482,891
20,596	28112	Metaproterenol	126,783
113,491	10620	Sodium Chloride	746,262
64		Sterile Water	483
170,636	31600	DeyPharma - Epi Pens	4,471,914
1,107		EpiPen/ EZPen Reserves	34,373
-2		Acarosan	(43)
6,124		Astech Peak Flow Meter	91,840
500		Astech Disposable Mouthpiece	8,290
3,018		Ace Spacer	27,425
19,694		Easivent	174,697
-3		Dey Care	(51)
2,553,193		EXPORT SALES	23,591,475
LESS:			
		Cash Discounts	(472,000)
		Administrative Fees	(236,000)
		Medicaid Rebates	(290,000)
		Other Rebates	-
2,553,193		TOTAL	22,593,475

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Filiale:

CHIFFRE d'AFFAIRES du MOIS de
MONTHLY NET SALES

			SALES	COGS	MARGIN	
E.E.C.	C.E.E.					
0 Germany	0 Allemagne	60,750	35,070	25,680	J H BACHMANN LUFTFRACHT	
10 Denmark	10 Danemark	1,074,797	726,265	348,532	ALK	
Total E.E.C.	Total E.E.C.	1,135,547	761,335	374,212		
NORTH AMERICA	AMERIQUE du NORD					
360 USA	360 USA	21,433,610	7,965,372	13,468,238		
361 Canada	361 Canada	5,874	5,082	792	ALLEREX LABORATORIES LIMITED	
361 Canada	361 Canada	13,000	12,400	600	GENPHARM INC	
Total NORTH AMERICA	Total NORTH AMERICA	21,452,484	7,982,854	13,469,630		
AFRICA	AFRIQUE					
253 South Africa	253 Afrique Sud	5,443	2,993	2,450	MERCK SOUTH AFRICA PTY LTD	
Total AFRICA	Total AFRICA	5,443	2,993	2,450		
TOTAL	TOTAL	22,593,475	8,747,181	13,846,293		

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Month of January, 2000

104150R - International

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Filiale:

**CHIFFRE d'AFFAIRES du MOIS de
YEAR-TO-DATE NET SALES
2000 thru January 2000**

				SALES	COGS	MARGIN	
E.E.C.	C.E.E.						
0 Germany	0 Allemagne		60,750	35,070	25,680		J H BACHMANN LUFTFRACHT
Total Germany			60,750	35,070	25,680		
10 Denmark	10 Danemark		1,074,797	726,265	348,532		ALK
Total Denmark			1,074,797	726,265	348,532		
Total E.E.C.	Total E.E.C.		1,135,547	761,335	374,212		
NORTH AMERICA	AMERIQUE du NORD						
360 USA	360 USA		21,433,610	7,965,372	13,468,238		
Total USA			21,433,610	7,965,372	13,468,238		
361 Canada	361 Canada		5,874	5,082	792		ALLEREX LABORATORIES LIMITED
361 Canada	361 Canada		13,000	12,400	600		GENPHARM INC
Total Canada			18,874	17,482	1,392		
Total NORTH AMERICA	Total NORTH AMERICA		21,452,484	7,982,854	13,469,630		
AFRICA	AFRIQUE						
253 South Africa	253 Afrique Sud		5,443	2,993	2,450		MERCK SOUTH AFRICA PTY LTD
Total South Africa			5,443	2,993	2,450		
Total AFRICA	Total AFRICA		5,443	2,993	2,450		
TOTAL	TOTAL		22,593,475	8,747,181	13,846,293		

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Month of January, 2000

104155R - International YTD

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DEY, L.P.
Sales in Net Dollars - Summary
Month of January, 2000

Product	CURRENT MONTH				YEAR-TO-DATE				Full Year Budget	Full Year Reforecast
	2000 Actual	2000 Budget	% Diff.	1999 Actual	2000 Actual	2000 Budget	% Diff.	1999 Actual		
DEY PRODUCTS										
ACCUNEB									9,362,604	
ACETYLCYSTEINE	(5,812)	266,701	-100%	281,828	(5,812)	266,701	-100%	281,828	3,264,086	
ALBUTEROL UNIT DOSE	6,186,112	5,298,924	17%	4,489,892	6,186,112	5,298,924	17%	4,499,892	68,782,486	
ALBUTEROL UNIT DOSE RESERVE	557,016		100%		557,016		100%			
ALBUTEROL MDI	892,590	428,669	108%	488,224	892,590	428,669	108%	488,224	5,181,002	
ALBUTEROL MULTIDOSE	753,979	507,505	49%	202,329	753,979	507,505	49%	202,329	6,600,001	
ALBUTEROL SYRUP										
BECLOMETHASONE AQ NASAL									13,600,000	
CROMOLYN SODIUM	1,683,268	1,666,015	1%	1,972,371	1,683,268	1,666,015	1%	1,972,371	20,210,569	
CUROSURF									1,624,900	
DUONEB									56,000,000	
IPRATROPIUM BROMIDE	7,359,456	7,721,574	-5%	9,830,718	7,359,456	7,721,574	-5%	9,830,718	87,474,998	
IPRATROPIUM BROMIDE RESERVE	482,891		100%		482,891		100%			
ISOETHERARINE										
METAPROTERENOL	126,783	130,189	-3%	141,197	126,783	130,189	-3%	141,197	1,687,341	
SODIUM CHLORIDE	746,262	826,403	+10%	809,818	746,262	826,403	+10%	809,818	8,234,371	
STERILE WATER	483	1,476	-67%	3,719	483	1,476	-67%	3,719	15,747	
THEOPHYLLINE				1,435				1,435		
DEY CARE	(51)		-100%		(51)		-100%			
TOTAL DEY PRODUCTS	18,782,978	16,847,456	11%	18,231,531	18,782,978	16,847,456	11%	18,231,531	281,038,015	
Less:										
Cash Discounts	(376,000)	(421,000)	11%	(448,582)	(376,000)	(421,000)	11%	(448,582)	(7,025,000)	
Administrative Fees	(188,000)	(169,000)	-11%	(229,121)	(188,000)	(169,000)	-11%	(229,121)	(2,813,000)	
Medicaid Rebates	(230,000)	(236,000)	3%	(270,363)	(230,000)	(236,000)	3%	(270,363)	(3,936,000)	
Other Rebates										
TOTAL DEY PRODUCTS	17,988,978	16,021,456	12%	17,283,465	17,988,978	16,021,456	12%	17,283,465	267,264,015	

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DEY, L.P.
Sales in Net Dollars - Summary
Month of January, 2000

Product	CURRENT MONTH				YEAR-TO-DATE				Full Year Budget	Full Year Reforecast
	2000 Actual	2000 Budget	% Diff.	1999 Actual	2000 Actual	2000 Budget	% Diff.	1999 Actual		
DEY PHARMA PRODUCTS										
EPIPEN	4,471,914	2,013,204	122%	(1,068,860)	4,471,914	2,013,204	122%	(1,068,860)	54,725,989	
EPIPEN/ EZPEN RESERVES	34,373	-	100%	1,893,098	34,373	-	100%	1,893,098		
ACAROSAN	(43)	-	-100%	14,655	(43)	-	-100%	14,655		
ASTECH PEAK FLOW METER	91,840	58,036	58%	72,652	91,840	58,036	58%	72,652	932,401	
ASTECH DISPOSABLE MOUTHPIECE	8,290	8,110	2%	6,338	8,290	8,110	2%	6,338	82,537	
ACE SPACER	27,425	13,163	108%	19,748	27,425	13,163	108%	19,748	135,000	
EASIVENT	174,697	128,335	36%	67,539	174,697	128,335	36%	67,539	1,451,894	
TOTAL DEY PHARMA PRODUCTS	4,808,496	2,220,848	117%	1,005,172	4,808,496	2,220,848	117%	1,005,172	57,327,821	
Less:										
Cash Discounts	(98,000)	(56,000)	-71%	(19,980)	(98,000)	(56,000)	-71%	(19,980)	(1,435,000)	
Administrative Fees	(48,000)	(22,000)	-118%	(10,205)	(48,000)	(22,000)	-118%	(10,205)	(571,000)	
Medicaid Rebates	(60,000)	(31,000)	-94%	(12,042)	(60,000)	(31,000)	-94%	(12,042)	(602,000)	
Other Rebates	-	-	-	-	-	-	-	-	-	
TOTAL DEY PHARMA PRODUCTS	4,604,496	2,111,848	118%	962,944	4,604,496	2,111,848	118%	962,944	54,519,821	
TOTAL ALL PRODUCTS	23,591,475	19,068,304	24%	19,236,702	23,591,475	19,068,304	24%	19,236,702	338,365,836	
Less:										
Cash Discounts	(472,000)	(477,000)	1%	(468,563)	(472,000)	(477,000)	1%	(468,563)	(8,460,000)	
Administrative Fees	(236,000)	(191,000)	-24%	(239,326)	(236,000)	(191,000)	-24%	(239,326)	(3,384,000)	
Medicaid Rebates	(290,000)	(267,000)	-9%	(282,405)	(290,000)	(267,000)	-9%	(282,405)	(4,738,000)	
Other Rebates	-	-	-	-	-	-	-	-	-	
GRAND TOTAL NET SALES	22,693,475	18,133,304	25%	18,246,409	22,593,475	18,133,304	25%	18,246,409	321,783,836	

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DEY, L.P.

Sales in Shelf Cartons - Summary

Month of January, 2000

Product	CURRENT MONTH				YEAR-TO-DATE				1999 Actual	Full Year Budget	Full Year Reforecast
	2000 Actual	2000 Budget	% Diff.	1999 Actual	2000 Actual	2000 Budget	% Diff.	1999 Actual			
DEY PRODUCTS											
ACCUNEB	-	-	-	-	-	-	-	-	-	1,100,000	-
ACETYLCYSTEINE	321	26,455	-99%	27,678	321	26,455	-99%	27,678	-	316,892	-
ALBUTEROL UNIT DOSE	909,481	753,129	21%	547,189	909,481	753,129	21%	547,189	-	9,825,004	-
ALBUTEROL UNIT DOSE RESERVE	49,132	-	100%	-	49,132	-	100%	-	-	-	-
ALBUTEROL MDI	424,226	203,604	108%	192,725	424,226	203,604	108%	192,725	-	2,459,996	-
ALBUTEROL MULTIDOSE	203,033	153,789	32%	44,948	203,033	153,789	32%	44,948	-	2,000,000	-
ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	-	-	-
BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	-	800,000	-
CROMOLYN SODIUM	100,730	104,902	-4%	107,852	100,730	104,902	-4%	107,852	-	1,257,618	-
CUROSURF	-	-	-	-	-	-	-	-	-	4,860	-
DUONEB	-	-	-	-	-	-	-	-	-	1,500,000	-
IPRATROPIUM BROMIDE	513,126	559,974	-8%	544,272	513,126	559,974	-8%	544,272	-	6,300,000	-
IPRATROPIUM BROMIDE RESERVE	17,919	-	100%	-	17,919	-	100%	-	-	-	-
ISOETHARINE	-	-	-	-	-	-	-	-	-	-	-
METAPROTERENOL	20,596	22,066	-7%	22,701	20,596	22,066	-7%	22,701	-	285,990	-
SODIUM CHLORIDE	113,491	114,933	-1%	119,203	113,491	114,933	-1%	119,203	-	1,144,705	-
STERILE WATER	64	164	-61%	(6)	64	164	-61%	(6)	-	1,751	-
THEOPHYLLINE	-	-	-	86	-	-	-	86	-	-	-
DEY CARE	(3)	-	-100%	-	(3)	-	-100%	-	-	-	-
TOTAL DEY PRODUCTS	2,352,116	1,938,016	21%	1,806,648	2,352,116	1,938,016	21%	1,806,648	-	26,996,818	-
DEY PHARMA PRODUCTS											
EPIPEN	170,636	71,472	139%	(66,300)	170,636	71,472	139%	(66,300)	-	1,974,499	-
EPIPEN/ EZPEN RESERVES	1,107	-	100%	92,893	1,107	-	100%	92,893	-	-	-
ACAROSAN	(2)	-	-100%	321	(2)	-	-100%	321	-	-	-
ASTECH PEAK FLOW METER	6,124	3,844	59%	4,760	6,124	3,844	59%	4,760	-	61,799	-
ASTECH DISPOSABLE MOUTHPIECE	500	219	128%	277	500	219	128%	277	-	2,927	-
ACE SPACER	3,018	1,463	106%	1,797	3,018	1,463	106%	1,797	-	15,001	-
EASIVENT	19,694	15,083	31%	7,144	19,694	15,083	31%	7,144	-	170,203	-
TOTAL DEY PHARMA PRODUCTS	201,077	92,081	118%	40,892	201,077	92,081	118%	40,892	-	2,224,429	-
TOTAL ALL PRODUCTS	2,553,193	2,031,097	26%	1,847,540	2,553,193	2,031,097	26%	1,847,540	-	29,221,247	-

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DEY, L.P.
Sales in Eaches - Summary
Month of January, 2000

Product	CURRENT MONTH				YEAR-TO-DATE				Full Year Budget	Full Year Reforecast
	2000 Actual	2000 Budget	% Diff.	1999 Actual	2000 Actual	2000 Budget	% Diff.	1999 Actual		
DEY PRODUCTS										
ACCUNEB									27,500,000	
ACETYLCYSTEINE	(5,115)	186,639	-100%	206,700	(5,115)	186,639	-100%	206,700	1,877,676	
ALBUTEROL UNIT DOSE	31,157,195	27,222,975	14%	20,222,990	31,157,195	27,222,975	14%	20,222,990	353,250,115	
ALBUTEROL UNIT DOSE RESERVE	1,228,300		100%	-	1,228,300		100%	-	-	
ALBUTEROL MDI	424,226	203,604	108%	192,725	424,226	203,604	108%	192,725	2,458,998	
ALBUTEROL MULTIDOSE	203,033	153,789	32%	44,948	203,033	153,789	32%	44,948	2,000,000	
ALBUTEROL SYRUP	-	-	-	-	-	-	-	-	-	
BECLOMETHASONE AQ NASAL	-	-	-	-	-	-	-	-	800,000	
CROMOLYN SODIUM	7,385,040	7,870,740	-6%	8,099,820	7,385,040	7,870,740	-6%	8,099,820	96,414,160	
CUROSURF	-	-	-	-	-	-	-	-	4,860	
DUONEB	-	-	-	-	-	-	-	-	55,000,000	
IPRATROPIUM BROMIDE	16,106,195	19,331,540	-17%	17,719,985	16,106,195	19,331,540	-17%	17,719,985	211,700,000	
IPRATROPIUM BROMIDE RESERVE	447,975	-	100%	-	447,975	-	100%	-	-	
ISOETHARINE	-	-	-	-	-	-	-	-	-	
METAPROTERENOL	514,900	551,650	-7%	567,525	514,900	551,650	-7%	567,525	7,149,750	
SODIUM CHLORIDE	10,990,256	11,026,650	0%	11,386,572	10,990,256	11,026,650	0%	11,386,572	111,082,750	
STERILE WATER	8,400	16,400	-61%	(600)	8,400	16,400	-61%	(600)	175,100	
THEOPHYLLINE	-	-	-	86	-	-	-	86	-	
DEY CARE	(3)	-	-100%	-	(3)	-	-100%	-	-	
TOTAL DEY PRODUCTS	68,458,402	66,563,987	3%	58,439,751	68,458,402	66,563,987	3%	58,439,751	868,414,409	
DEY PHARMA PRODUCTS										
EPIPEN	170,636	71,472	139%	(66,300)	170,636	71,472	139%	(66,300)	1,974,499	
EPIPEN/ EZPEN RESERVES	1,107	-	100%	92,893	1,107	-	100%	92,893	-	
ACAROSAN	(2)	-	-100%	861	(2)	-	-100%	861	-	
ASTECH PEAK FLOW METER	6,124	3,844	59%	4,760	6,124	3,844	59%	4,760	61,799	
ASTECH DISPOSABLE MOUTHPIECE	86,212	32,164	168%	44,520	86,212	32,164	168%	44,520	714,496	
ACE SPACER	3,018	1,463	106%	1,797	3,018	1,463	106%	1,797	15,001	
EASIVENT	19,694	16,083	31%	7,144	19,694	15,083	31%	7,144	170,203	
TOTAL DEY PHARMA PRODUCTS	286,789	124,026	131%	85,675	286,789	124,026	131%	85,675	2,935,998	
TOTAL ALL PRODUCTS	68,745,191	66,688,013	3%	58,525,426	68,745,191	66,688,013	3%	58,525,426	871,350,407	

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CONFIDENTIAL

DEY, L.P.

Month-To-Date Sales by Product Number (Shelf Cartons)

Month of January, 2000

PRODUCT	SHELF CARTONS				AVG PRICE (SHELF CARTONS)			NET SALES				
	Actual MTD 2000	Budget MTD 2000	% Diff.	Actual MTD 1999	Actual MTD 2000	Budget MTD 2000	Actual MTD 1999	Actual MTD 2000	Budget MTD 2000	% Diff.	Actual MTD 1999	
DEY PRODUCTS												
ACCUNEBS												
69203 - .021%												
69303 - .042%												
TOTAL ACCUNEBS												
ACETYL CYSTEINE												
18104 - 10% 40ml	(37)	9,170	-100%	10,408	\$7.39	\$9.45	\$9.92	(273)	86,657	-100%	103,227	
18110 - 10% 100ml	(91)	3,783	-100%	4,139	\$11.46	\$8.50	\$8.08	(1,043)	32,156	-100%	33,458	
18130 - 10% 300ml	(116)	2,646	-100%	2,428	\$321.87	\$12.00	\$9.96	(37,336)	31,752	-100%	24,171	
18200 - 20% 1000ml	1,122	750	50%	429	\$22.73	\$19.00	\$27.49	25,508	14,250	79%	11,792	
18204 - 20% 40ml	(389)	2,916	-100%	3,428	\$10.56	\$9.50	\$9.38	(4,108)	27,702	-100%	32,160	
18210 - 20% 100ml	(61)	3,024	-100%	3,280	\$8.00	\$8.68	\$8.68	18	24,192	-100%	28,464	
18330 - 20% 300ml	(107)	4,166	-100%	3,566	\$12.00	\$13.62	\$13.62	11,423	49,992	-77%	48,556	
TOTAL ACETYL CYSTEINE		321	26,455	-99%	27,678	\$10.08	\$10.18	(5,812)	266,701	-100%	281,828	
ALBUTEROL UNIT DOSE												
69700 - 0.083% 30												
69703 - 0.083% 30ml, 25's	635,051	478,179	33%	334,220	\$4.80	\$6.00	\$5.40	3,050,100	2,390,894	28%	1,804,948	
69703H - 0.083% 30ml, 25's												
69733 - 0.083% 30ml, 30's	39,496	40,850	-4%	30,355	\$6.09	\$6.30	\$4.13	240,673	217,034	11%	125,252	
69760 - 0.083% 30ml, 60's	234,934	234,000	0%	182,614	\$12.32	\$11.50	\$14.07	2,895,339	2,690,998	8%	2,569,692	
TOTAL ALBUTEROL UNIT DOSE		909,481	753,129	21%	547,189	\$6.80	\$7.04	\$8.22	6,186,112	5,298,924	17%	4,499,692
ALBUTEROL UNIT DOSE RESERVE												
610 - Albuterol Recall Reserve												
620 - Albuterol Returns Processed	49,132		100%		\$11.34			557,016		100%		
TOTAL ALBUTEROL UNIT DOSE RESERVE		49,132		100%	\$11.34			557,016		100%		
ALBUTEROL MDI												
30317 - 17g	403,372	199,200	102%	187,655	\$2.10	\$2.10	\$2.54	846,905	418,320	102%	476,850	
30327 - 17g Refill	20,854	4,404	374%	5,070	\$2.19	\$2.35	\$2.24	45,685	10,349	341%	11,375	
TOTAL ALBUTEROL MDI		424,226	203,604	108%	192,725	\$2.10	\$2.11	\$2.53	892,590	428,669	108%	488,224
ALBUTEROL MULTIDOSE												
10501 - 5% 200ml	196,829	153,789	28%		\$3.76	\$3.30		739,159	507,505	46%		
19620 - 5% 200ml	6,204		100%	44,948	\$2.39		\$4.50	14,820		100%	202,329	
TOTAL ALBUTEROL MULTIDOSE		203,033	153,789	32%	44,948	\$3.71	\$3.30	\$4.50	753,979	507,505	49%	202,329
ALBUTEROL SYRUP												
79516 - 2mg/5ml 160												
TOTAL ALBUTEROL SYRUP												

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